

ID: CCA\_2008122209133151

Number: **200915040**

Release Date: 4/10/2009

Office:

UILC: 6338.00-00

---

**From:**

**Sent:** Monday, December 22, 2008 9:13:38 AM

**To:**

**Cc:**

**Subject:** FW: Certificate of Sale

Good morning -

We received the response below from . The purchaser may execute an affidavit in lieu of providing the certificate. Please let me know if you have any questions or need any further assistance.

Thanks,

---

**From:**

**Sent:** Monday, July 23, 2007 2:31 PM

**To:**

**Subject:** Certificate of Sale

Good news . There are a couple of old Chief Counsel opinions right on point. If the purchaser has lost the certificate, they can execute an affidavit of lost certificate and the IRS can issue the deed from that affidavit. The certificate of sale is not a negotiable instrument but is a non-negotiable contract right. The general rule is that the obligor can safely perform the obligation under the contract (in this case to issue a deed upon presentation of the certificate) where the obligor has no knowledge or notice of any assignment. It can be titled Affidavit of Loss of Certificate of Sale. We don't have copies of the original affidavit that was used back in 1970, but if you have a live case, refer it over to the local field counsel and they can draft an affidavit for you. Thanks.